

Summer Property Tax Information

Summer tax bills are due and payable on July 1 and must be received by 5:00 p.m. on September 14. Late payments are charged 1% interest the first day late and then the first of each month thereafter until the tax is paid. Any tax amount not paid by 5:00 p.m. on February 14 is assessed a 3% penalty. Postmarks will be accepted if received within seven days of the due date.

However, ANY payment not received by 5:00 p.m. on February 28 is considered delinquent. If any due date falls on a weekend or holiday, taxes are due the next business day by 5:00 p.m. Below is a list of millage rates that appear on summer tax bills in Comstock Township along with a short explanation of each. Taxes are distributed to the taxing entities on the 1st and 15th of every month.

SET (State Education Tax) - Established by the State Education Tax Act (Act 331) of 1993, this is added to the state school aid fund.

COUNTY OPERATING – This county-wide millage for general operating activities was approved by voters in 1966.

KRESA ISD (Kalamazoo Regional Educational Service Agency) - Levied in the summer for residents in Comstock school district, this is actually six voter approved millage rates combined into one: the general education millage of 1965, special education millage of 1969, special education millage of 1987, career tech millage of 2019 (expires 12/31/2039), regional enhancement millage of 2020 (expires 12/31/2022), and special education millage of 2021 (expires 12/31/2026).

SCHOOL OPERATING – Levied by local school districts on properties without a principal residence exemption (PRE), this was established by the Revised School Code Act (Act 451) of 1976. It is levied in the summer by Comstock Public Schools for general operating activities (expires 12/31/2037).

SCHOOL DEBT – This is two school bond millage rates for Comstock Public Schools, approved by voters in 2016 (expires 12/31/2044) and 2022 (expires 12/31/2051).

SINKING FUND – This is a building and site sinking fund for Comstock public schools, approved by voters in 2019. The sinking fund is used for construction and repair of school buildings, including school security improvements, acquisition or upgrades of technology and for other purposes (expires 12/31/2028).

Please note that by law, as stated on the assessor's warrant, tax payments cannot be accepted before July 1. Also remember that MCL 211.44 (2) states that failure to receive a tax bill does not preclude a taxpayer from paying the levied property taxes. Tax bills are sent to the last known address on file.